

INFORMATION FOR SOFTWARE DEVELOPERS/FINANCIAL INSTITUTIONS

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SECTION 1: INTRODUCTION

The Missouri Department of Revenue (department) supports submission of tax payments and in some instances return filing information via Electronic Funds Transfer (EFT) and Automated Clearing House (ACH) Credit using the CCD+ transaction with TXP Addendum Convention. The TXP Addendum is a national standard used by participating taxing agencies to provide tax information in defined fields to be transmitted along with the ACH payment transaction. A complete explanation of what this method may be used for is provided in this publication. Follow the instructions and record layouts carefully to ensure proper accounting and posting of payments and/or returns. A participating customer or taxpayer must confirm that the financial institution supports origination of transactions using ACH Credit only in the CCD+ transaction using TXP Addendum.

Participating customers and financial institutions must work together to ensure that accurate data is transmitted in a timely fashion. A full understanding of proper procedures to report and remit tax payments is required for all participants. Using the TXP Addendum Convention emulates return/coupon filing in many instances. Failure to properly format the required information could result in delays in processing and possible interest and/or penalty charges. Some financial institutions may charge a fee for this service.

Financial institutions will provide the customer or taxpayer with instructions on originating payments to the department. The department will report, to the appropriate contact, errors or changes needed for transactions received.

SECTION 2: LIST OF TAX FILING TYPES

- 1. Withholding Tax Returns and Payments Form MO-941 (Monthly, Quarterly, or Annual)
- 2. Quarter-Monthly (Weekly) Withholding Tax Payments Form MO-941P.

 *Note: A Monthly Reconciliation of Quarter-Monthly payments must still be submitted.
- 3. Corporate Estimated Tax Return and Payments Form 1120ES
- 4. Quarter-Monthly (Weekly) Sales Tax Returns and Payments Form 2414
- 5. Sales Tax Return or Billing Payments (Quarter-Monthly Balance, Monthly, Quarterly, or Annual). *Note: This is for payment only, a paper Sales Tax return must still be filed.
- 6. Use Tax Return or Billing Payments (Monthly, Quarterly, or Annual).

 *Note: This is for payment only, a paper Use Tax return must still be filed.
- 7. Corporate Tax Payments of a Balance Due on Form MO-1120. *Note: This is for payment only, a paper or electronic return MO-1120 must still be filed.

SECTION 3: CONTACT PERSONNEL

State E-File Coordinator Jerry Wingate (573) 522-4300 E-Mail: Jerry.Wingate@dor.mo.gov

Production questions or information E-File Unit (573) 751-8150 E-Mail: ElecFile@dor.mo.gov

SECTION 4: TRADING PARTNER AGREEEMENT FORM 4572 INSTRUCTIONS

The Trading Partner Agreement (TPA), Form 4572, is included in this publication. This form is used to provide contact information to the department and implies intent to submit payments electronically through banking or third party software. This agreement

can be submitted directly by the paying entity or by a payroll or tax preparer. The contact information must be supplied, and applies to the person directly responsible for submitting tax payments. A Power of Attorney section is provided if the contact, payroll representative, or tax preparer wishes to have authorization to discuss returns and payments regarding an enrolled client or taxpayer. If a payroll service or tax preparer submits payments for many clients or taxpayers, a single TPA can be submitted along with a separate list of all clients to be enrolled. The TPA does <u>not</u> automatically qualify a client for electronic submission of payments. All entities must still be approved for submission through the pre-notification process (See Section 5, ACH Records and Pre-Notification Testing).

Completed TPAs must be faxed to (573) 526-5915. If any contact information changes after completion of TPA please notify the department's E-File Unit.

SECTION 5: ACH RECORDS and PRE-NOTIFICATION TESTING

This publication lists all the records and necessary information to submit an ACH transaction through a financial institution or software package. In many cases these entities have already formatted these records and require only minimal input from the customer, such as bank account number, routing number, tax information, etc. A table of banking and tax Information is included in this document as a reference. Contact your financial institution or software provider to determine what information is required to format and submit payments.

It is standard business practice for originators to submit a pre-notification test (Pre-Note) to the receiving entity. The Pre-Note is a zero dollar transaction, which tests to ensure that the originator is transmitting to the proper bank account and routing number. Upon receipt of the Pre-Note the department will notify the appropriate contact with test results. If a Pre-Note is received with incorrect formatting information it may need to be re-submitted. If a Pre-Note is sent and no notification is received from the department within five (5) working days, please contact the E-File Unit (See Page 4).

Some entities submit tests by sending either one cent or one dollar. These are considered live production payments by the department; therefore, the originator will need to contact the E-File Unit for the status of this type of test.

Upon successful Pre-Note testing, entities may begin submitting payments. Entities having an established history of successful payments do not need to submit Pre-Notes for new clients.

SECTION 6: PAYMENT SUBMISSION AND TIMELY FILING

Payments submitted electronically must be received by the department on or before established due dates. Due dates vary depending on the filing frequency of the customer or taxpayer. As a general rule, payments should have an effective date of two (2) banking days prior to the due date of the payment. ACH Credit payments can be rejected by the receiving entity if the format is incorrect. Rejected submissions must be

re-submitted on or before the due date. For a Tax Calendar and payment filing due dates please refer to the department's web site at

http://www.dor.mo.gov/tax/business/#estbusiness.
Payments received after the due date may be subject to penalty and/or interest as prescribed in Section 144.081 of the Revised Missouri Statutes. Customers and taxpayers submitting payments must work together with the appropriate financial institution to ensure payments are submitted on or before the scheduled due date.

If a TXP Addendum is incorrect, but the submission is received on or before the due date, the submission is considered timely, but the posting and credit to the customer or taxpayer's account could be delayed.

NOTE:

- Do not submit debit transactions as payments. A debit transaction may be permissible if a duplicate credit transaction is accidentally submitted. A debit transaction sent to retrieve or reverse a credit transaction must be the exact amount as the credit being retrieved or reversed. Do not send a debit transaction to retrieve or reverse a partial amount. Please contact the E-File Unit (See Page 4) before submitting any debit transactions.
- Do not send Fedwire payments. A Fedwire payment is an ACH transaction that
 does not contain TXP Addendum information. Any Fedwire payments received
 by the department must be processed manually, creating a higher risk of being
 misapplied or deposited to an incorrect bank account. If an emergency
 situation arises please contact the E-File Unit (See Page 4) for filing
 alternatives.
- Quarter-Monthly filers of Withholding payments must still submit a Monthly Reconciliation of payments to complete a filing period. Current methods include paper filing of form MO-941 and Telefile of Withholding tax figures. For Monthly Reconciliation alternatives, see the following link: http://www.dor.mo.gov/tax/business/#estbusiness
- Quarter-Monthly filers of Sales pre-payments must still submit a Monthly Sales tax return via paper on Form 53-1 or appropriate voucher.

SECTION 7: BANKING AND TAX TYPE CODE REFERENCE CHART

This chart is provided for financial institutions or software providers who have software formatted with all necessary ACH records, and need only input for department bank account and tax information. A complete list of all ACH records is provided in this publication.

^{*} Electronic submission of payment is mandatory.

Тах Туре	Form Description	Filing Frequency	Tax Type Code	Bank Account #	Routing/Transit Number	Bank Name
Withholding	MO-941 Employer's Return of Income Taxes Withheld	Monthly, Quarterly or Annual	0115A	8600500	086507174	Treasurer, State of Missouri
Withholding	MO-941P Employer's Quarter- Monthly Payment of Income Taxes Withheld	Quarter- Monthly (Weekly) *	0115P	8600500	086507174	Treasurer, State of Missouri
Corporate	MO-1120ES Estimated Tax Declaration for Corporations	Quarterly	0219C	8600505	086507174	Treasurer, State of Missouri
Corporate	MO-1120 Return Payment.	Annual	0229C	8600505	086507174	Treasurer, State of MIssouri
Sales	Form 2414 Quarter- Monthly Sales Tax Payment	Quarter- Monthly (Weekly) *	042 + Week/Payment Number (Week 1 is 01, Week 2 is 02, etc). 01-07 is valid.	1015540	086500634	Central Bank
Sales	Payment for Sales Tax Return Balance Due or Billing	Quarter- Monthly (Weekly), Monthly, Quarterly, or Annual	04199	1015540	086500634	Central Bank
Use	Payment for Use Tax Return or Billing	Monthly, Quarterly, or Annual	04198	1015540	086500634	Central Bank

SECTION 8: ACH CREDIT CCD+ MAPPING PAYMENT RECORD

Note: Literal or constant fields are indicated with " in the value field.

Type '1' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
1	Record Type Code	M	Numeric	1	'1'	
2	Priority Code	R	Numeric	2	'01'	
3	Immediate Destination (State Bank Routing Number)	M	BNNNNNNNN	10	Withholding & Corporate Value= '086507174' Sales Value= '086500634'	
4	Immediate Origin (Originating Routing Number)	М	BNNNNNNNN	10	Routing Number of Originating Bank	
5	File Creation Date	M	YYMMDD	6	Processing Date	
6	File Creation Time	M	HHMM	4	Processing Time	
7	File ID Modifier	M	Alpha	1	'A'	
8	Record Size	M	Numeric	3	'094'	
9	Blocking Factor	M	Numeric	2	'10'	
10	Format Code	M	Numeric	1	'1'	
11	Immediate Destination Name	0	Alphanumeric	23	Withholding and Corporate Value = 'Treas State Of Missouri' Sales Value = 'Central Bank'	
12	Immediate Origin Name	0	Alphanumeric	23	Name of Originating Bank	
13	Reference Code	0	Alphanumeric	8	Spaces	

End of Type '1' Record

Type '5' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
1	Record Type Code	M	Numeric	1	'5'	
2	Service Class Code	M	Numeric	3	'220'	
3	Company Name	M	Alphanumeric	16	Originating Company Name	
4	Company Discretionary Data	0	Alphanumeric	20	'Sales', 'Withholding' or 'Corporate'	
5	Company Identification	M	Alphanumeric	10	Company FEIN	
6	Standard Entry Class	M	Alphanumeric	3	,CCD,	
7	Company Entry Description	M	Alphanumeric	10	'MOTXP'	
8	Company Description Date	0	YYMMDD	6	Filing Date	
9	Effective Entry Date	R	YYMMDD	6	Effective Entry Date	
10	Settlement Date (Julian)	0	DDD	3	Spaces (Reserved for Julian Date)	
11	Originator Status Code	M	Alphanumeric	1	'1'= Business '2' = Government	
12	Originator DFI Identification	M	Numeric	8	First 8 digits of Originating Bank Routing Number	
13	Batch Number	M	Numeric	7	'000001'	

End of Type '5' Record.

Type '6' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
1	Record Type Code	M	Numeric	1	·6'	
2	Transaction Code	M	Numeric	2	Credit payment = '22' Pre-Note = '23' Zero = '24' (Note: Code '24' is for Tax Type Code 0115A only. See page 7 or Page 12).	
3	Receiving DGI Identifier	M	TTTTAAAA	8	Withholding and Corporate Value = '08650717' Sales Value = 08650063	
4	Check Digit	M	Numeric	1	'4'	
5	RDFI Account Number	R	Alphanumeric	17	Withholding Value = '8600500' Corporate Value = '8600505' Sales Value = '1015540'	
6	Amount \$	М	N2	10	\$\$\$\$\$\$\$\$CC (Amount of Payment	
7	Identification Number	M	Alphanumeric	15	Withholding Value = '0115000' + Missouri Tax ID Number. Corporate Value = '0219000' + Missouri Tax ID Number. Sales Value = '0420000' + Missouri Tax ID Number.	
8	Receiving Company Name	M	Alphanumeric	22	'MO Dept of Revenue '	
9	Discretionary Data	0	Alphanumeric	2	Spaces	
10	Addenda Record Indicator	M	Numeric	1	'1'	
11	Trace Number	М	Numeric	15	First 8 digits of Originator Routing Number + 7 digit Trace Number.	

End of Type '6' Record.

Type '7' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
1	Record Type Code	M	Numeric	1	'7'	
2	Addenda Type Code	М	Numeric	2	'05'	—
3	Payment Related Info.	0	Alphanumeric	80	See Addenda Record Layout	
4	Addenda Sequence Number	М	Numeric	4	'0001'	
5	Entry Detail Sequence Number	М	Numeric	7	'000001'	

End of Type '7' Record.

TXP Addenda Record Layout

Insert in Field 3 of Type '7' Record on Page 11.

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
	Segment Identifier				'TXP'	
	Separator				(*)	
TXP01	Taxpayer ID	М	Numeric	8/15	Missouri Tax ID number 8 digits back fill with spaces or truncate.	
	Separator				(*)	
TXP02	Tax Type Code	M	ID	5	Withholding MO-941 = '0115A' Withholding MO- 941P = '0115P' Corporate Estimated 1120ES = '0219C' Corporate MO-1120 Return payment = '0229C' Sales Tax Quarter- Monthly (Weekly) 2414 = '042' + The week of the month: 01, 02, 03, 04, 05,). Payments 05 thru 07 are supplemental payments. Sales Tax Payments = '04199' Use Tax Payments = '04198' (Note: See examples on Page 14)	
	Separator				(*)	
TXP03	Tax Period End Date	М	DT	6	YYMMDD (Note: Year and Month in this field must match the filing period for tax type).	
	Separator				(*)	
TXP04	Amount Type Separator	M	ID	1	'T'	
TXP05	Amount	С	N2	1/10	\$\$\$\$\$\$\$cc (Note: If submitting a MO- 941 (0115A) value = Withholding This Period from Line 1 of MO-941, else	

					value = Payment Amount.	
	Separator				(*)	
TXP06	Amount Type	0	ID	1	'T'	
	Separator				(*)	
TXP07	Amount	С	N2	1/10	\$\$\$\$\$\$\$cc (Note: If submitting a MO- 941 (0115A) value = Compensation Deduction from Line 2 of MO-941 else value = blank.	
	Terminator				Λ',	

End of Addenda Record.

TXP Addenda Record Examples

<u>Example 1:</u> Withholding MO-941 Monthly, Quarterly or Annual return and payment for Missouri tax ID of 12345678, file period of January 2005, with Compensation Deduction and ACH payment amount of \$98.00.

TXP*12345678*0115A*050131*T*10000*T*200\

<u>Example 2:</u> Quarter-Monthly (Weekly) MO-941P payment for Missouri tax ID of 12345678, file period of January 2005, ACH payment amount of \$12,500.00

TXP*12345678*0115P*050131*T*1250000*T*\

<u>Example 3:</u> Corporate Estimated 1120ES return and payment for Missouri tax ID of 12345678, file period of March 2005, ACH payment amount of \$20,000.00

TXP*12345678*0219C*050331*T*2000000*T*\

Example 4: Corporate payment of MO-1120 for Missouri tax ID of 12345678, file period of year 2005, ACH payment amount of \$100,000.00

TXP*12345678*0229C*051231*T*10000000*T*\

Example 5: Sales Tax Quarter-Monthly (Weekly) payment for Missouri tax ID of 12345678, period of Week 1 of January 2005, ACH payment amount of \$15,000.00

TXP*12345678*04201*050131*T*1500000*T*\

Example 6: Same filer as above for Week 2 of January 2005

TXP*12345678*04202*050131*T*1500000*T*\

<u>Example 7:</u> Sales Tax Monthly, Quarterly, or Annual payment for Missouri tax ID of 12345678, period of January 2005, ACH payment amount of \$523.78

TXP*12345678*04199*050131*T*52378*T*\

<u>Example 8:</u> Use Tax Monthly, Quarterly, or Annual payment for Missouri Tax ID of 12345678, period of March 2005, ACH payment amount of \$116.99

TXP*12345678*04198*050331*T*11699*T*\

Type '8' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
1	Record Type Code	M	Numeric	1	'8'	_
2	Service Class Code	M	Numeric	3	'220'	
3	Entry/Addenda Count	M	Numeric	6	'000001'	
4	Entry Hash	M	Numeric	10	Total of RDFI Values	—
5	Total Debit Entry \$ Amount	M	N2	12	\$\$\$\$\$\$\$\$\$\$CC (Total Debits)	
6	Total Credit Entry \$ Amount	M	N2	12	\$\$\$\$\$\$\$\$\$\$CC (Total Credits)	
7	Company Identification	R	Alphanumeric	10	EIN of originator	_
8	Reserved	0	Alphanumeric	25	Spaces	
9	Originator DFI Indent	М	TTTTAAAA	8	1 st 8 digits of Originating Bank RTN	
10	Batch Number	M	Numeric	7	'0000001'	

End of Type '8' Record.

Type '9' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Туре	Length	Value	
1	Record Type Code	M	Numeric	1	·9·	
2	Batch Count	M	Numeric	6	Number of Batches	
3	Block Count	M	Numeric	6	Number of 10 Rec. Block	
4	Entry/Addenda Count	M	Numeric	8	Total of 6 & 7 Recs.	_
5	Entry Hash Total	M	Numeric	10	Total of RDFIs	
6	Total Debits Amount	M	N2	12	\$\$\$\$\$\$\$\$\$\$CC (Total Debits)	
7	Total Credits Amount	M	N2	12	\$\$\$\$\$\$\$\$\$\$CC (Total Credits)	_
8	Reserved	0	Alphanumeric	39	Spaces	

End of Type '9' Record.



MISSOURI DEPARTMENT OF REVENUE ELECTRONIC FILING TRADING PARTNER AGREEMENT (TPA)

Sent Links				J	(,					
		can access the department ayouts for EFT of Business							DOR-458	5 — Electronic
This T	PA between the Missouri D	Department of Revenue (D0	OR) and				(d/b/a		
		,	,		, (Taxpayer) is	entered into	pursuant	to authority given i	in the Rev	ised Statutes of
Misso	uri (RSMo) and the Code o	of State Regulations (CSR)			- / () /			, 5		
The D	OR and the Taxpayer agre	e as follows:								
1.		Taxpayer to file Missouri want to Chapters 143 and 14					paymen	ts, or sales/use tax	payment	s required to be
2.	Each tax report or return report or return.	filed in electronic form pu	rsuant to this	TPA shall for	all purposes be	considered	a "writing	g," "signed by the Ta	axpayer" a	and an "original"
3.	actually appearing thereo	payer or the Taxpayer's authon. However, if the authoriz DOR. Any failure to comply	ation of the A	gent signing t	his TPA on beha	alf of the Tax	payer en	ds for any reason,	the Taxpa	yer's shall enter
4.	or the absence of a signa	ontest the validity or enforce uture thereon. Pursuant to 3 s and administrative agenc	32.080, RSMo,							
5.		he filing due dates of any reforth in applicable statutes								nd pay complete
	Withholding:									
	Bank Account: 86005	500		-	(Weekly) 0115P			Monthly 0115A	\ <u> </u>	
	Bank Routing Number	r: 086507174	Qua	arterly 0115A				Annual 0115A		
	Corporate Estimated	d Tax:		Sales	Tax:					
	Balance Due 0229C							nt number (01,02		
	Bank Account: 860050	05 Bank Routing Number:	086507174		Tax Payments Account: 1015			se Tax Payments ank Routing Nun		
6	This TPA may be amende	ed only by written amendme	ent executed b						iibei. od	0300034
7.	=	ited by either party, with or		-		·=				
8.	=	entire understanding of the			· •		turns.			
9.	•	of this TPA shall be deeme	-		-	-		rson City, MO 6510	5-0629. T	his TPA shall be
	construed according to the	e laws of the State of Misso	ouri. The Taxpa	ayer shall com	ply with all local	, state and fe	ederal lav	s to the extent that	t same ma	y be applicable.
10.		nd warrants that it has all ne	ecessary powe	er and authori	ty to enter into a	nd perform t	his TPA,	and that the person	n executing	g this TPA on its
18.1.14//-	behalf is duly authorized									
TPA th		tending to be legally bound	nereby, and it	ırtner intendir	ng to bind its age	ents, success	sors, neir	s and assigns, the p	parties na	ve executed this
1174 (1	day of	MC	ONTH			YEAR	·			
TAXPAY	ER'S NAME	TAX	PAYER'S SIGNAT	TURE		-	TITLE			
MITO NII	MDED	TAV	DAVEDIO TELEDI	IONE NUMBER	TANDAVEDIO E M	All ADDDESO			EAV TO	
MITS NU	MBER FEIN	IAXI	PAYER'S TELEPI	HONE NUMBER	TAXPAYER'S E-M	AIL ADDRESS			FAX TO: (573)	526-5915
PRIMAR	Y CONTACT / PAYROLL COMPA	ANY NAME CON	NTACT / PAYROL	L COMPANY TE	_ LEPHONE NUMBER	R I	FAX:	<u> </u>	(0.0)	020 00 . 0
POW	ER OF ATTORNEY -	— PLEASE TYPE OI	R PRINT.							
	complete the Power of A names listed.	Attorney information below	v if you, as a l	ousiness owr	ner, authorize th	e Departme	ent of Re	venue to discuss r	returns ar	nd payments
TAXPAY	ER(S) NAME/BUSINESS NAME						(CHARTER NUMBER		
NUMBER	R AND STREET				CITY OR TOWN, S	STATE, ZIP COI	DE			
TAXP	AYER(S) HEREBY A	APPOINTS								
NAME O	F APPOINTED REPRESENTATI	IVE ADDR	ESS					PHONE NUMBER		
SIGN	ATURE OF, OR FOF	R, TAXPAYER(S)								
I (we) h	ereby certify that I (we) am (ar	re) the taxpayer(s) named here					n behalf o	f the taxpayer(s). Sub-	mission of a	a Power of Attorney
by a tax	payer wiii not in itself suffice a	as an official notification of a m	nalling address (TITLE (IF APPL		signature				DATE
					•					
NAME TITLE (IF APPLICABLE) SIGNATURE					DATE					